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SENATE BILL 713

46TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2003

INTRODUCED BY

Joseph A. Fidel

AN ACT

RELATING TO TAX RECEIPTS; PROVIDING THAT CERTAIN RECEIPTS,
ORIGINALLY INTENDED FOR COUNTY HOSPITALS, BE DISTRIBUTED TO
MUNICIPALITIES TO ENABLE THE MUNICIPALITIES TO OPERATE THE
HOSPITALS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.13 NMSA 1978 (being Laws 1983,
Chapter 211, Section 18, as amended) is amended to read:

"7-1-6.13. TRANSFER--REVENUES FROM COUNTY LOCAL OPTION
GROSS RECEIPTS TAXES. --

A. Except as provided in Subsection B of this
section a transfer pursuant to Section 7-1-6.1 NMSA 1978 shall
be made to each county for which the department is collecting a
local option gross receipts tax imposed by that county in an
amount, subject to any increase or decrease made pursuant to

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1 Section 7-1-6.15 NMSA 1978, equal to the net receipts
2 attributable to the local option gross receipts tax imposed by
3 that county, less any deduction for administrative cost
4 determined and made by the department pursuant to the
5 provisions of the act authorizing imposition by that county of
6 the local option gross receipts tax and any additional
7 administrative fee withheld pursuant to Subsection C of Section
8 [~~1 of this 1997 act~~] 7-1-6.41 NMSA 1978.

9 B. In lieu of a distribution pursuant to Subsection
10 A of this section to a class B county with a population, as
11 shown in the last federal decennial census, of more than
12 twenty-five thousand and a net taxable value in the 2002
13 property tax year of less than two hundred million dollars
14 (\$200,000,000), the department shall make a distribution of the
15 following amounts to the largest municipality in that county
16 for the purpose of maintaining and operating a hospital:

17 (1) amounts attributable to the second one-
18 eighth percent increment of the local option gross receipts
19 tax; and

20 (2) amounts attributable to the special county
21 hospital gross receipts tax."

22 Section 2. Section 7-20C-6 NMSA 1978 (being Laws 1991,
23 Chapter 176, Section 6, as amended) is amended to read:

24 "7-20C-6. COLLECTION BY DEPARTMENT-- TRANSFER OF
25 PROCEEDS-- DEDUCTIONS. --

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1 A. The department shall collect the local hospital
2 gross receipts tax in the same manner and at the same time it
3 collects the state gross receipts tax.

4 B. The department shall withhold an administrative
5 fee pursuant to Section [~~1 of this 1997 act~~] 7-1-6.41 NMSA
6 1978. Except as provided in Subsection C of this section, the
7 department shall transfer to each county for which it is
8 collecting such tax the amount of the tax collected less the
9 administrative fee withheld and less any disbursements for tax
10 credits, refunds and the payment of interest applicable to the
11 tax. Transfer of the tax to a county shall be made within the
12 month following the month in which the tax is collected.

13 C. In lieu of a transfer pursuant to Subsection B
14 of this section to a class B county with a population, as shown
15 in the last federal decennial census, of more than twenty-five
16 thousand and a net taxable value in the 2002 property tax year
17 of less than two hundred million dollars (\$200,000,000), the
18 department shall make the transfer to the largest municipality
19 in that county for the purpose of maintaining and operating a
20 hospital."

21 Section 3. Section 7-24B-3 NMSA 1978 (being Laws 1987,
22 Chapter 45, Section 12) is amended to read:

23 "7-24B-3. USE OF PROCEEDS. --

24 A. Except as provided in Subsection B of this
25 section, the proceeds of the special county hospital gasoline

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1 tax shall be used for current operations and maintenance of a
2 hospital owned and operated by the county or operated and
3 maintained by another party pursuant to a lease with the county
4 and the use of these proceeds shall be for the care and
5 maintenance of sick and indigent persons and shall be an
6 expenditure for a public purpose.

7 B. In the case of a class B county with a
8 population, as shown in the last federal decennial census, of
9 more than twenty-five thousand and a net taxable value in the
10 2002 property tax year of less than two hundred million dollars
11 (\$200,000,000), the proceeds from the special county hospital
12 gasoline tax shall not be used by the county but shall be
13 transferred to and used by the largest municipality in that
14 county for current operation and maintenance of a hospital."

15 Section 4. EFFECTIVE DATE. --The effective date of the
16 provisions of this act is July 1, 2003.